IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINTH DAY OF NOVEMBER,
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE MR JUSTICE J.CHELAMESWAR**
**AND**
**THE HON'BLE MR JUSTICE D.APPA RAO**

**WRIT PETITION Nos.24825, 24841 AND 24858 OF 2006**

**WRIT PETITION No.24825 OF 2006**

Between:

M/s.Sai Ganesh Agencies, Gajwel,
Rep. by its Proprietor
Mr.Dwaraka Prasad Joshi.

**..... PETITIONER**

AND

The Additional Commissioner (CT) Legal,
A.P. Hyderabad, and others.

**....RESPONDENTS**

**WRIT PETITION No.24841 OF 2006**

Between:

M/s.Sai Ganesh Agencies, Gajwel,
Rep. by its Proprietor
Mr.Dwaraka Prasad Joshi.

**..... PETITIONER**

AND

The Additional Commissioner (CT) Legal,
A.P. Hyderabad, and others.

**....RESPONDENTS**

**WRIT PETITION No.24858 OF 2006**

Between:

M/s.Sai Ganesh Agencies, Gajwel,
Rep. by its Proprietor
Mr.Dwaraka Prasad Joshi.

**..... PETITIONER**

AND

The Additional Commissioner (CT) Legal,
A.P. Hyderabad, and others.

**....RESPONDENTS**

**THE HON'BLE MR JUSTICE J.CHELAMESWAR**
**AND**
**THE HON'BLE MR JUSTICE D.APPA RAO**

**WRIT PETITION Nos.24825, 24841 AND 24858 OF 2006**

**C O M M O N O R D E R**
**(Per Sri Justice J.Chelameswar)**

**The petitioner is the same in all the writ petitions, is a proprietary concern carrying on business in soft drinks and distributor of Hindustan Coca Cola Products and is a registered dealer on the rolls of the third respondent under the A.P.G.S.T.Act. For the assessment years 2002-2003, 2003-2004 and 2001-2002, the tax liability of the petitioner under the above-mentioned Act came to be determined by the third respondent by his orders dated 23.07.2004, 23.07.2004 and 04.09.2004. Aggrieved by the same, the petitioner carried the matter in appeals before the second respondent. Along with the appeals, the petitioner also moved applications before the second respondent seeking stay of collection of disputed tax during pendency of the appeals. The said applications were rejected by the second respondent by his orders dated 25.05.2005. Challenging the same, the petitioner preferred three revision applications before the first respondent. The said revisions were also dismissed by a common order dated 28.10.2006, and hence the present writ petitions.**

**Heard the learned Government Pleader.**

**In the circumstances, we are of the opinion that the writ petitions can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax on condition the petitioner deposits 50% of the disputed tax with reference to each of the abovementioned assessment years, during the pendency of the appeals before the second respondent, within a period of six weeks from today. The amount of tax, if any, paid already towards the disputed tax, shall be given credit while computing the above-mentioned amount of 50%.**

**With the above direction, the writ petitions are disposed of.**

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**JUSTICE J.CHELAMESWAR**

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**JUSTICE D.APPA RAO**

**29th NOVEMBER, 2006**
**PGS**

**THE HON'BLE MR JUSTICE**
**J.CHELAMESWAR**
**AND**
**THE HON'BLE MR JUSTICE**
**D.APPA RAO**

**WRIT PETITION Nos.24825, 24841 AND 24858 OF 2006**
**(Per Sri Justice J.Chelameswar)**

**10th NOVEMBER, 2006**